

# EXHIBIT 1

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

v.

JOHN ZOURDOS, HELEN ZOURDOS, and  
DIMITRIOS ZOURDOS,

Case No. 5:20-cr-298 (DNH)

Defendants.

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**NOTICE OF EXPERT WITNESS DISCLOSURE  
BY DEFENDANTS HELEN AND JOHN ZOURDOS**

Defendants Helen and John Zourdos, pursuant to Fed. R. Crim. P. 16(b)(1)(C), through their counsel, David M. Garvin, hereby provides notice to the United States of America that they may call the following expert/summary witness at trial to offer testimony within the scope of Fed. R. Evid. 702, 703, or 705.

**1. Dana Kaufman, CPA, ESQ.**

**a. Address:**

1001 Brickell Bay Drive

Suite 2650

Miami, Florida 33131

**b. Witness's Qualifications:**

Mr. Kaufman qualifications are set forth on the attached curriculum vitae.

**c. Description, Bases, and Reasons for Opinions:** Mr. Kaufman is expected to testify as to the relevant accounting and tax rules, laws, and regulations and the application those rules, laws, and regulations to the facts of this matter; standard and minimum acceptable practices and procedures of an accountant providing tax services to an individual and corporate clients; the applicability and application of various Internal Revenue Code sections, including but not limited to Sections 61a, 161, and 212, to individual and corporate returns, including without limitation the tax treatment of loan and/or gifts. Mr. Kaufman may also testify as to the standard and minimum acceptable practices and procedures of an accountant preparing individual and corporate federal and state tax returns; the correctness of the calculations and accountings of the Defendants and related businesses; the correctness of the calculations and accountings by the Government's witnesses with respect to the Defendants and related businesses; and the correctness of the services, calculations, and accountings by Vincent J. Gilroy, Jr. CPA (or those working on his behalf or at his direction). Mr. Kaufman is also expected to testify as to certain accounting summaries prepared on behalf of defendants. The bases and reasons for these opinions and summaries are Mr. Kaufman's education, license as a Lawyer, certification as a CPA, his experience

practicing public accounting and law, and his forensic analysis of the various materials provided by the Government during the course of discovery.

**DATED:** October 8, 2021

DAVID M. GARVIN, P.A.

By: /s/David M. Garvin  
David M. Garvin  
Florida Bar #347736  
2223 Ponce De Leon Blvd.  
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Coral Gables, Florida 33134  
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**DANA M. KAUFMAN, J.D., CPA, CVA, CFE**  
1001 Brickell Bay Drive Suite 2650  
Miami, Florida 33131  
(305) 455-0314 telephone  
(305) 455-0315 facsimile  
[dkaufman@kaufmancpas.com](mailto:dkaufman@kaufmancpas.com) email

**ACCOUNTING  
EDUCATION**

**University of Arizona Graduate School of Business**, Tucson, Arizona  
Master of Accounting, 1983

**HONORS AND ACTIVITIES:**

Dean's Distinctive List  
Member, Beta Alpha Psi Accounting Fraternity  
Participant, IBM-University of Arizona Cooperative Education Program  
Volunteer Income Tax Assistance Program

**University of Arizona**, Tucson, Arizona  
Bachelor of Science degree in Accounting, 1981

**HONORS AND ACTIVITIES:**

Dean's Distinctive List  
Treasurer, Alpha Epsilon Pi Social Fraternity  
Elections Commissioner  
Member, Beta Alpha Psi Accounting Fraternity

**LEGAL  
EDUCATION**

**University of Miami School of Law**, Coral Gables, Florida  
Juris Doctor, 1986

**HONORS AND ACTIVITIES:**

Moot Court Semi-finalist  
Member, *Entertainment and Sports Law Journal*  
Trial Advocacy Program  
Intern, Dade County State Attorney's Office Economic Crimes Division

**CURRENT  
PROFESSIONAL  
EMPLOYMENT**

**Kaufman & Company, P.A., Certified Public Accountants**  
1001 Brickell Bay Dr, Suite 2650  
Miami, FL 33131

Position: Partner in charge of Litigation Support and Forensic Accounting Practices.

Responsibilities: forensic accounting/litigation support in domestic relations, commercial litigation and bankruptcy and receivership matters; business valuations; financial analysis of business opportunities; evaluation of financing and restructuring options; business and tax planning for commercial transactions; federal and state tax planning; federal and state tax return preparation; representation of clients before the IRS, Tax Court and the various states' tax departments; preparation of financial statements.

November 2009 - Present

**Goldstein Schechter Koch, P.A., Certified Public Accountants**  
**now known as BDO USA, LLP**

2121 Ponce de Leon Blvd., 11<sup>th</sup> Floor  
Coral Gables, FL 33134

Position: Partner in charge of Litigation and Forensic Accounting Practices.

Responsibilities: forensic accounting/litigation support in domestic relations, commercial litigation and bankruptcy and receivership matters; business valuations; financial analysis of business opportunities; evaluation of financing and restructuring options; business and tax planning for commercial transactions; federal and state tax planning; federal and state tax return preparation; representation of clients before the IRS, Tax Court and the various states' tax departments; preparation of financial statements.

October 1998-November 2009

**PRIOR  
PROFESSIONAL  
EMPLOYMENT**

**Kaufman Melamed & Karp, P.A. Certified Public Accountants**

11900 Biscayne Boulevard  
Suite #262  
Miami, Florida 33181

Position: Partner in Charge of Tax and Forensic Accounting Practices.  
Responsibilities: federal and state tax planning, preparation and compliance; forensic accounting/litigation support in various commercial matters; business valuations; financial analysis of business opportunities; representation of clients before the IRS and the various states' tax departments; preparation of financial statements.

August 1991-September 1998

**Rachlin Cohen and Holtz Certified Public Accountants  
now known as Marcum, LLP**

1 Southeast Third Avenue  
Tenth Floor  
Miami, Florida 33131

Position: Tax Manager.

Responsibilities: Managed the firm's Dade and Broward County tax practices; forensic accounting; litigation and bankruptcy support; evaluation of financing and restructuring options; preparation of federal and state tax returns; representation of clients before the Internal Revenue Service and various states' tax departments.

August 1989-August 1991

**Dawson, Rosenbaum & Sobel, P.A. Certified Public Accountants**

3250 Mary Street  
Suite #202  
Coconut Grove, Florida 33133

Position: Tax and Forensic Certified Public Accountant.

Responsibilities: Individual, corporate, partnership and estate planning; bankruptcy and litigation support; preparation of federal and state tax returns; financial accounting; performance and analysis of feasibility studies for real estate transactions; contract negotiations; preparation of financial statements.

October 1985-August 1989

**PROFESSIONAL  
LICENSES AND  
MEMBERSHIPS**

Certified Public Accountant, Florida  
Member, Florida Bar  
Member, American Bar Association and Dade County Bar Association  
Member, American Institute of Certified Public Accountants  
Member, Florida Institute of Certified Public Accountants  
Certified Valuation Analyst  
Diplomate, American Board of Forensic Accounting  
Licensed Real Estate Broker (Florida)  
Certified Fraud Examiner

**ACCOUNTING  
RELATED  
CIVIC ACTIVITIES**

Campaign Treasurer for Circuit Court Judge Lawrence Schwartz  
Campaign Treasurer for Mayor of Aventura, Arthur I. Snyder  
Member, Board of Directors Sammy Sosa Charitable Foundation  
Member, Board of Directors of Florida Shakespeare Foundation

**REFERENCES**

References will be provided upon request.